

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A rare earth magnet that has a magnet body containing a rare earth element and a protective film disposed on the magnet body,

the protective film comprising, sequentially from the side of the magnet body,

body: a first protective film that is in a polycrystalline state, state;

a second protective film that is in a polycrystalline state and has a larger mean crystal size than that of the first protective film, film; and

a third protective film that is in a polycrystalline state and has a smaller mean crystal grain size than that of the second protective film, film;

wherein:

the second protective film is adjacent to the first protective film;

the third protective film is adjacent to the second protective film; and

a protective film that is in a polycrystalline state and having a smaller mean crystal grain size than that of the second protective film forms the outermost protective film disposed on the magnet body.

2. (Original) The rare earth magnet according to claim 1, wherein the first protective film has a mean crystal grain size of 0.5  $\mu\text{m}$  or less.

3. (Original) The rare earth magnet according to claim 1, wherein the second protective film is in a columnar crystal state.

4. (Original) The rare earth magnet according to claim 1, wherein the first, second and third protective films are composed of metal containing nickel or nickel alloy, respectively.

5. (Original) The rare earth magnet according to claim 1, wherein each of the mean crystal grain sizes of the first and third protective films is smaller than that of the second protective film.

6. (New) A rare earth magnet according to claim 1, wherein the innermost layer of the protective film and the outermost layer of the protective film have a smaller mean crystal grain size than that of the second protective film.

7. (New) A rare earth magnet that has a magnet body containing a rare earth element and a protective film disposed on the magnet body,

the protective film consisting of, sequentially from the side of the magnet body:

a first protective film that is in a polycrystalline state;

a second protective film that is in a polycrystalline state and has a larger mean crystal size than that of the first protective film; and

a third protective film that is in a polycrystalline state and has a smaller mean crystal grain size than that of the second protective film;

wherein:

the first protective film is adjacent to the magnet body;

the second protective film is adjacent to the first protective film; and

the third protective film is adjacent to the second protective film.